

Glossary

Note to user: There is an extensive [glossary on computer terms](#) in the **Local Government Handbook Chapter 2, Section 4**. There are also mini glossaries at the end of this document for terms used in **Parliamentary Procedure** and **Small Claims Actions**.

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Absentee Ballot - A ballot cast by a voter who is unable to vote at the polling place. For example, a voter who is or will be away from the community during a municipal election may cast an absentee ballot.

Abstain – To give up the right to cast a vote.

Abstract of Title - A summary of the recorded ownership status and any restrictions that may encumber title to a parcel of land.

Accounting System - A system of recording, sorting, analyzing, and summarizing revenues and expenditures to identify and keep track of their effect on the financial condition of the city. A simple accounting system includes a chart of accounts, a check register, and payroll journal.

Accounts Payable - Money owed by the city for goods or services provided.

Accounts Receivable - Money owed to the city for goods or services provided.

Adjourn – To end a meeting or suspend a meeting or proceeding to a different time.

Administrative Appeal - (Local Boundary Commission) - One of the two appeal procedures a municipality may use to contest a decision by the Local Boundary Commission. An administrative appeal is made to the LBC and typically is used when a municipality seeks to amend the LBC decision, rather than to have it overturned. The other procedure is the judicial appeal.

Administrative Duties - Those tasks associated with the day-to-day management of an organization.

Administrative Ordinance - Those local ordinances that deal with the organization of municipal operations such as elections, duties of officials, meeting procedures, and other routine matters.

Administrative Procedures Manual - A document containing the rules and procedures for operating an office. It typically describes the organization of the entity's administration, personnel policies, and the functions of offices, boards, committees, and departments.

Administrative Regulation: State - A specific rule or standard that works with a statutory law. Many state agencies have authority to adopt regulations. An administrative regulation enables a

statutory law to be administered (managed or directed). Regulations are adopted for three separate functions: to implement a state law, to interpret or clarify a state law, and to make a state law more specific. A regulation can administer the law, enforce the law, and/or govern the law's procedure. A regulation cannot give more authority than the state law it addresses.

Ad Valorem Tax – A tax levied in proportion to the value of the property being taxed.

Adverse Possession - An involuntary transfer of land that occurs when one party openly uses another's land for a certain length of time. The required use time is defined by statute. Upon proof of adverse possession the courts will award legal title. Title 29 of the Alaska Statutes states that a municipality cannot lose title to real property through adverse possession.

Advisory Committee - A group of people appointed to study a particular problem or issue and based on their findings make recommendations to the decision-making body.

Affidavit of Eligibility - A signed statement by a voter that he or she is a registered voter and qualified to vote in the election.

Agenda - An organized list of subjects to be dealt with at a meeting.

Alaska Administrative Code - The multi-volume publication that contains all administrative regulations for the state. The Alaska Administrative Code (abbreviated as AAC) uses a numbering system that is similar to that used in the Alaska Statutes. The AAC is divided into titles, one for each state department, one for miscellaneous boards and commissions, and one for professional and vocational regulations. Like the Alaska Statutes, the AAC includes a General Topical Index to assist in the location of regulations.

Alaska Administrative Register - The cumulative supplement of the Alaska Administrative Code.

Alaska Constitution - A written document that provides the basic legal framework for state and local government in Alaska and for the recognition and protection of certain fundamental rights of the citizens of Alaska. No state law or local law may violate the Alaska Constitution or the U.S. Constitution, which is the highest law of the country.

Alaska Municipal League - An organization that helps Alaskan municipalities primarily by lobbying for or against state legislation that affects cities and boroughs. Members of the Alaska Municipal League are Alaskan cities and boroughs that have decided to join (members must pay a membership fee, based on the size of the municipality). The Alaska Municipal League also provides municipalities with general municipal information, training, and technical assistance.

Alaska Public Offices Commission (APOC) - A five member commission that administers state law covering campaign disclosure, financial disclosure, conflict of interest, and lobbying. Four members of the commission are appointed by the Governor, subject to confirmation by the legislature, and the fifth member is nominated for appointment by the other four members of the commission.

Alaska State Law - Three bodies of law: the Alaska Constitution, Alaska Statutes (AS), and the Alaska Administrative Code (AAC) combine to form the regulatory framework for Alaska State Law. A fourth body of law comes in the form of written decisions from the Alaska Supreme Court. These decisions often result from controversies over interpretation of the law or conflicts between the laws in the regulatory framework. A municipality's authority to establish and enforce its local law comes from Alaska State law.

Alaska Statutes - The organized collection of the laws passed by the state legislature. Unlike the Session Laws of Alaska (arranged by year and by chapter), the Alaska Statutes are systematically organized. The Alaska Legislative Council, working with a private publisher (Michie Company), reorganizes the laws of Alaska in a manner that is more useful for the reader. The Alaska Statutes are bound in a number of separate volumes; each volume is divided into titles, and each title is divided into chapters, articles, and sections. The term, Alaska Statutes, is abbreviated as "AS" (normally followed by a title number to which it refers, such as AS 29).

Appeal – A request made to the appropriate entity asking for reconsideration of a decision. This request must be directed to the entity that has the authority to reconsider the decision.

Appraisal/Assessment – An estimation of value as of a given date. For tax purposes in Alaska, the appraisal/assessment date is January 1.

Apportionment - The proportion of the population represented by each seat on the governing body. Representation may be apportioned on an at large basis or a district basis, provided that the apportionment is consistent with the equal representation standards of the U.S. Constitution.

Appropriation - An amount of money in the official budget designated for a specific use. A municipal budget, enacted as an ordinance, is called an appropriation ordinance.

Appropriation Ordinance - The act of a council or assembly adopting an annual budget. Title 29 requires that all municipal appropriations be by ordinance. An appropriation ordinance is adopted as a non-code ordinance.

Assembly - The governing body of a borough or unified municipality in which all legislative power of the borough or unified government is vested.

Assessed Value - The dollar value placed on property for purposes of taxation.

Assessment Notice - The notice an assessor provides the owner of taxable property which informs the property owner of the assessed value of his property for a given year. The assessment notice generally provides a time period in which the property owner can contest the assessment.

Assessment Ratio - The ratio of the **assessed value** to **market value**.

Assessment Roll - The basis on which the property tax levy or **mill rate** is allocated among the property owners within a municipality that levies a property tax.

Attest - To officially act as a witness. The municipal clerk is responsible for attesting legal documents on behalf of the municipality.

Audit - A professional examination of the activities of a municipality and the report based on such examination. See Financial Audit; and Financial and Compliance Audit

Audit Requirements - AS 29.35.120 requires borough and first class cities to have independent audits of their financial accounts and transactions performed annually. Also, the state and federal governments require that certain types of audits be performed by municipalities receiving state or federal funds. For example, the federal and state governments require a single audit be performed by entities receiving federal or state funds above certain amounts during any fiscal year.

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Ballot - The official form used in an election, which lists names of candidates, their terms, and other questions that may be voted on. Each voter marks a ballot and places it in the ballot box to cast their vote.

Bill - A proposed law of the legislature. When a proposed law is first introduced into the legislature, it is called a bill. The bill may be enacted by the legislature as it is written, it may be modified and then passed, or it may be voted down by the legislature. Bills passed by the legislature and approved by the governor become law.

Board of Equalization - A board (often the city council or borough assembly) composed of individuals whose function is to ensure that all assessed values of property are equal to the true market value of all similar property. The board of equalization hears and decides upon complaints filed by citizens contesting the municipality's assessed value of their property.

Borough - One of the two forms of municipal government set forth by the Alaska State Constitution; the other being a city. It is a municipal corporation and political subdivision of the state.

Budget - The approved plan of the governing body for spending the funds that it expects the local government will receive during a given period of time. Usually, a budget covers one fiscal year. Municipalities use budgets to legally receive and spend money, to plan for services to be performed, and to determine how much money is to be spent for wages and services during the fiscal year.

Bundle of Rights - A term used in relationship to the ownership of property. It means the whole range of rights of ownership and use, including surface and subsurface, mineral, oil and gas, water, etc., that may be conveyed, individually or collectively, for any given parcel of land.

Bylaws – Rules adopted by an organization to establish and guide its operations and proceedings.

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Cadastral Survey - A method and physical process of locating and measuring property line boundaries by starting from a known point and working outward, using courses (directions) and distances.

CAMA – Computer Assisted Mass Appraisal system used in the assessment process. This is used primarily as a system to appraise a large quantity of properties. It will also usually involve using a computer for assistance in keeping track of property ownership, exemptions, and changes in property characteristics.

Canvass Board - The governing body acts as a canvass board for local elections. Its purpose is to review the report of election results from election officials and to certify the correctness of the election by recording the results in its minutes.

Capital Improvement - Construction or improvement of major public facilities, such as schools, docks, roads, utility systems, etc. Large single purchases of items that have an extended period of usefulness (fire trucks, heavy equipment etc.) are also considered capital improvements. Capital improvements may be financed through grants and by the issuance of general obligation bonds, special assessment bonds or revenue bonds.

Capital Improvement Program - A plan that lists and generally prioritizes capital projects and sets out a timeline for the funding and completion of those projects.

Capital Project - A project undertaken by a municipality that requires a major expenditure of funds typically involving the purchase, construction, or improvement of buildings or other facilities such as docks, roads, utilities systems, etc., used to provide services to the community. Capital projects are also referred to as capital improvements.

Cash Flow - The flow of cash into and flow of cash out of an organization, which determines its balance of cash and ability to pay obligations and make purchases.

Centralized Purchasing - A method whereby one individual or department is assigned the purchasing responsibilities for an organization.

Certificate of Election - A Certificate of Election is prepared after each election. The certificate shows all of the candidates and propositions on the ballot and the number of votes cast for each. The document is prepared by the clerk and presented to the governing body sitting as the canvas board for approval.

Certificate of Public Convenience and Necessity – A certificate issued by the Regulatory Commission of Alaska (RCA), Alaska Public Utilities Commission (APUC) to a utility, authorizing the utility to provide service. Depending upon the size and type of entity, a utility

may be required to be fully certificated, provisionally certificated, or exempted from certification.

Certified Statement of Annual Income and Expenditure - A financial report prepared for a second class city and certified by the city council as being, to the best of its knowledge, an accurate statement of the financial condition of the city. AS 29.35.120 requires an annual independent audit of a municipalities accounts and financial transactions; however, second class cities may provide a certified statement of annual income and expenditures instead.

Chain of Title - The sequence of conveyances for a particular parcel of land showing the change of ownership from the original source of title to the present owner. Often in Alaska the federal government is the original source of title.

Chair – The person responsible for conducting a meeting. Also referred to as the presiding officer.

Challenged Voter - A voter whom an election official has reason to believe may not be qualified to vote in the election. Most challenges occur because the voter's name does not appear on the master voter registration list. A challenged voter casts a questioned ballot.

Chart of Accounts - A classification system used in accounting to organize financial transactions into categories.

Charter – The governing document of a home rule municipality.

City - One of the two forms of municipal government set forth by the Alaska State Constitution; the other being a borough. A city is a municipal corporation and political subdivision of the state.

City Attorney - See Municipal Attorney

City Clerk - See Municipal Clerk

City Code - See Municipal Code

City Council - The governing body of a city in which all city government legislative power is vested.

City Limits - See Municipal Boundary

City Manager – See Municipal Manager

City Seal - See Municipal Seal

City Treasurer - See Municipal Treasurer

Classification of Municipalities - There are two classifications for municipal governments in Alaska: Home Rule and General Law. General law municipalities are further subdivided into four classes: first class boroughs, second class boroughs, first class cities, and second class cities.

Code Ordinance - Any permanent ordinance that is entered into the city or borough code.

Codification - The process of organizing and numbering ordinances to be placed in a code of ordinances is called codification. The process is required by AS 29.25.050.

Commerce, Community, and Economic Development, Department Of - A department of the executive branch of the state government that provides among other duties services to unified municipalities, boroughs, cities, and unincorporated communities.

Community and Regional Affairs, Department Of – This department was merged with the Department of Commerce, Community, and Economic Development.

Comprehensive Plan - An official public document for guiding decisions about community development adopted by a local government that has planning powers. It typically contains policy statements, goals, standards, and an inventory of existing conditions. A capital improvement program may be a part of the comprehensive plan.

Constitution - A document establishing the basic principles and organization of a government, including the rights of the people. The federal government's constitution is the United States Constitution. It is the supreme law of the land. No federal, state, or local law may violate or contradict the U.S. Constitution. Alaska and every other state has a constitution. See also Alaska Constitution

Contest of Election - A special procedure (AS 29.26.070) whereby a candidate for office or any qualified voter may question the conduct of an election by submitting an affidavit stating their concerns. A contest procedure is started when it is believed that a violation of the local election ordinances and/or procedure set out by state law may have occurred. An election contest may ultimately end up in a court of law after appeal to the governing body.

Contract - An agreement between two parties, which sets out specific terms that are enforceable in a court of law. A contract may be oral or written. Oral contracts are often difficult to enforce through court action. Most contracts are written and signed by both parties. Once a contract is signed, all things promised in it become legal obligations.

Cost Plus (Contract) - A type of contract in which the contractor is reimbursed for the actual cost of performance plus an additional amount representing the contractor's profit.

Court Action - Generally, this term refers to a lawsuit. There are several different types of court actions; the two most common are civil actions and criminal actions. In a civil action, an individual or corporation sues another for financial compensation for an alleged violation of an agreement or a duty owed to them by the other individual or corporation. In a criminal action,

the state prosecutes an individual for violating a law. Criminal actions may result in fines or imprisonment.

Cumulative Supplement - The cumulative supplement is an annual collection of annotated statutory law that serves to update the main body of the Alaska Statutes. It is located in the back of each binder of the Alaska Statutes and is entitled, "Alaska Statutes (date or year) Cumulative Supplement." The year listed should always be one year behind the current year. (For example, in 1987, the cumulative supplement would be dated 1986.) If it is not, the cumulative supplement is not current. When looking up or researching a particular law, always check the cumulative supplement to see if any new legislation affecting the particular law has been adopted.

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Deed - A legal document that conveys rights of ownership or use in land from one person to another.

Declaration of Candidacy - This method is one of two ways permitted by AS 29.26.020 in which citizens can be nominated as a candidate for municipal office. A declaration of candidacy usually is a one-page statement by the candidate that he is a registered voter and resident who is running for a specific seat. It is signed, dated, and filed with the clerk. The other method is by use of a nominating petition.

Defective Ballot - A ballot that is marked by the voter in such a manner that the election board judges are unable to determine which candidate the voter intended to vote for. The final determination whether a ballot is defective is made by the canvass board, which is usually the governing body.

Design Build (Contract) - A type of contract in which the contractor is responsible for both the design and construction of a project.

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Easement – An enforceable restriction on a parcel of property that generally limits the owner's use of the property. Easements often favor some limited and non-possessory public use of the property.

Effective Date - The date on which an action has or will occur. In the case of a municipality, this might be the date specified for an ordinance to be placed into effect as law. Ordinances may become effective immediately upon their passage. If the ordinance is to be in effect at a later time, the effective date clause or section (usually at the end of the ordinance) will often designate a date of 30 days from passage as the effective date, or the governing body may designate another date in the future for the new law to be in effect.

Election Board - The election judges, as a group, make up the election board.

Election Judge - AS 29.26.010 requires that the governing body appoint at least three judges for each polling place. Under the guidance of the supervisor of elections and established rules election judges assist in the election process and carry out assigned duties, such as checking voter registration, providing voting instructions, and determining the preliminary election count.

Election, Notice Of - A published document noting the date of the election, place where the election will occur, hours the polls are open, description of seats to be filled, propositions to be placed on the ballot, and a list of voter qualifications.

Election Ordinance - An ordinance passed by the governing body that establishes basic guidelines for holding the local election. It usually includes: voter qualifications, duties of the clerk and elections judges, canvass board, nomination procedures for candidates, notice of elections, election equipment, ballots, election procedures, compiling election results, absentee voting procedures, and contest of election procedures.

Elections Supervisor - The elections supervisor oversees the administration of the election and generally ensures an orderly and proper election process. State law, AS 29.20.380(7), states that the municipal clerk shall administer all municipal elections.

Emergency Ordinances - When an emergency exists in a municipality, a governing body can enact an emergency ordinance in order to act quickly to respond to the emergency. AS 29.25.030 gives the governing body specific guidelines for adopting emergency ordinances. These include: a finding by the governing body that an emergency exists and a statement of facts upon which the finding is based. The affirmative vote of all members present or three-fourths of the total membership is required for the passage of an emergency ordinance. When passed, an emergency ordinance is effective for 60 days.

Eminent Domain - The authority of a governmental body to take property within its boundaries that is needed for public use, after paying a reasonable amount for it. The federal government, the state, or a municipality may exercise the power of eminent domain.

Equalization - The process by which an appropriate governmental body attempts to ensure that property under its jurisdiction is appraised fairly at **market value**. The Board of Equalization handles this process on the local level.

Escheat – The right to have property revert to the state when there are no legal heirs of someone who dies without leaving a will.

Ex Officio – A Latin term meaning by virtue of the office. As an example, the mayor may be designated an ex officio member of boards, committees, and departments. The powers and duties of an ex officio member are spelled out in the rules of conduct (i.e. by laws, ordinance...).

Ex parte Contact – Contact outside of the public forum between a member of a decision making body and another person, which may influence the outcome of a decision.

Executive Duties - The executive officer's responsibility to act as an official spokesman, to issue special proclamations or declarations, and so forth. A principal executive duty of the mayor of a second class city is acting as presiding officer at council meetings.

Executive Session - A meeting of the governing body, or a portion of a meeting, that is closed to the public. Only certain subjects can be discussed in executive session. For example, a personnel problem that involves talking about the reason for considering an employee's termination may be discussed in executive session provided that the employee does not request that the discussion be held in a meeting that is open to the public. Except for a limited number of allowed subjects, all meetings of the governing body are required by law to be public. Also, the governing body may not take any official action in an executive session.

Exemption – Removes the requirement from “exempt” property for the payment of property taxes. In Alaska, there are required exemptions, such as schools, churches and senior citizens, and there are optional exemptions. One example of an optional exemption is the ability to exempt all personal property from taxation.

Expenditure - A payment or the spending of money by a local government for any purpose. All expenditures by a local government must be authorized by an appropriation ordinance.

Extraterritorial Jurisdiction - The authority of a city or borough to enforce its laws or provide for certain services and facilities outside its boundaries. Extraterritorial jurisdiction can only be authorized by the laws of the State Of Alaska.

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Federal Assistance Program Retrieval System (FAPRS) - A computerized information service provided by the local government program of the Cooperative Extension Service, University of Alaska, providing information on federal grant, loan, and technical assistance programs.

Federal Fair Labor Standards Act - A comprehensive federal law that requires employers to meet certain standards regarding the working conditions of their employees. Among other things, the act establishes limits to working hours and provides for basic standards of on-the-job safety and fair wages.

Federal Single Audit Act - A federal law requiring state, local, and tribal governments to provide an audit if the entity spends a certain amount federal money. This requirement should be spelled out in the agreement awarding the money. (Check with the State Audit Coordinator to verify the amount.) The federal Single Audit Act as amended, states that any community **spending** federal awards in the amount spelled out in the act in a fiscal year must provide a single or program audit of the funds. The audit must comply with the standards set out in the Single Audit Act and meet the requirements of OMB circular A-133. A single audit is an organization-wide financial and compliance audit that conforms to procedures that satisfy the funding requirements.

Federal Voting Rights Act - Federal legislation, passed in 1965 and later amended, that makes illegal any practice that diminishes the voting rights of racial or language minorities. The act requires the state and its political subdivisions to submit changes to election laws or certain election practices to the U.S. Department of Justice to receive a pre-clearance determination that the changes do not restrict a minority's right to vote.

Fee Appraisal – An appraisal of properties one at a time. A fee appraisal is usually done by an appraiser who is working for the owner or a lending institution. There are times when an assessor is required to do a fee appraisal, however, these are done by special request of the governing body for a special purpose. There is not enough time or resources to conduct fee appraisals for all property in the jurisdiction for tax purposes. Assessments are completed using **Mass Appraisal** Techniques.

Fee or Fee Simple –Is the term used to describe absolute ownership in a parcel of property and the right to exercise all rights and privileges associated with ownership, including the right to transfer ownership of the property.

Filing Index - A categorized list of all file subject headings used as a reference to control and locate files in a filing system.

Financial Audit - A type of audit that determines whether a city or borough's financial statements fairly represent its financial condition and whether its records of financial transactions comply with accepted accounting principles.

Financial and Compliance Audit - A type of audit that determines whether a city or borough's financial statements fairly represent its financial condition, whether its records of financial transactions comply with accepted accounting principles, and whether a city or borough's financial transactions comply with applicable laws, regulations, policies, procedures, and grant conditions.

First Class City - One of the two general law classes of city authorized by state law, the other being a second class city. It is a general law municipality with a minimum of four hundred (400) permanent residents. A first class city has certain powers not available to second class cities and likewise more obligations. For example, a first class city has to the power to tax property without an authorizing vote of the public and is required to provide a system of public education.

Fiscal Year - A specific twelve-month period to which a municipality's budget and annual financial report applies. Many municipalities use the same fiscal year as the state, which is July 1 to June 30. The federal government's fiscal year is October 1 to September 30.

Force Accounting - A construction method whereby a municipality takes on the full responsibility for constructing a capital project as opposed to hiring a private construction company to do the work.

Full Faith and Credit - When issuing general obligation bonds, municipalities are required to pledge the full faith and credit of the municipality towards the repayment of the bonds. This means that the municipality pledges its full taxing authority towards the repayment of the bonds.

Full Value Determination - The value placed upon a municipality by the Office of the State Assessor. This value is used in the local contribution for education formula and revenue sharing. This determination equalizes values for all municipalities. This involves calculating the total assessed value of the municipality so the assessment ratio is equal to 1. It also requires adding back in, all optional exemptions that a municipality may have authorized.

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General Law Municipality - A municipal corporation and political subdivision of the state. Its powers are conferred by state law as opposed to being adopted in a voter-approved charter as is the case with a home rule municipality.

General Obligation Bond - A debt instrument issued by a municipality and often sold to raise money to finance a capital improvement. The bond is a legally enforceable promise from the municipality to the purchaser of the bond that it will repay the purchaser with interest within a prescribed period of time. General obligation bonds cannot be issued without an authorizing vote of the public. A general obligation bond is also a pledge of future tax revenues to repay the bonds.

General Topical Index - The subject index for all state law found within the Alaska Statutes. The General Topical Index is the tool used for finding the location of a known law or for checking whether a law exists for a specific subject. The index is arranged in general alphabetized categories with subheadings. The location of each law is identified by its identification-reference number (citation), such as 29.35.030.

Warranty Deed - A deed that guarantees full and complete title to property. The person transferring title in the property guarantees that he or she owns the property, has the right to convey the property, there are no undisclosed restrictions on the title, and that a third party will not disturb the new owner's possession or enjoyment of the property. A warranty deed is a promise made by the person executing the deed that he or she will go to court on behalf of the person receiving the deed to defend against any claims of title or right by a third party.

Governor - The elected official who heads the executive branch of government for the State of Alaska. The governor, elected for a four-year term, is the chief executive officer for the State of Alaska.

Grievance Procedure - An administrative hearing process established to provide a forum for employees to grieve or seek redress for disciplinary actions and other employment related issues. If the governing body establishes a grievance procedure then employees are obligated to resort to the procedure before taking a grievance to court.

Gross Receipts - For sales tax purposes the term represents the total dollar amount of retail sales that a business has recorded during a specific time period.

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Home Rule Charter - The document setting out the purpose, powers, and organization of a home rule municipality. Home rule charters must be approved by the voters.

Home Rule Municipality - A municipality that has adopted a home rule charter for its own government. The home rule provisions of Alaska law generally give home rule municipalities a great deal of freedom to design their own government, unlike general law municipalities that must adhere to a more restrictive framework.

House of Representatives, Alaska - The larger house of the state's two legislative bodies. A member of the House of Representatives is elected by the voters for a two-year term of office. The House of Representatives is composed of persons elected from House election districts

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Incidental Motion - This is one of four types of motion. Incidental motions address the procedures of a meeting or decisions by the presiding officer such as: points of order, appeals from decisions by the chair, calls for a division of the house, and objections to consideration. The three other types of motions are privileged, subsidiary, and main.

Indemnify - To protect against loss, harm, or damage; pay for loss, harm, or damage (insure).

Indemnity - An insurance policy that requires the insurer to pay for claims made against the insured that are covered under the policy.

Independent Audit - An audit performed by someone not affiliated with the organization being audited.

Initiative - The process whereby residents may bring specific proposals into local law. State law provides for a procedure to be followed for all initiatives (AS 29.26.100 - 29.26.170).

In-Kind Service - Local governments often meet, in part, local match requirements of state and federal grants through providing in-kind services, such as administrative support and office space, used to help support the ultimate purpose of the grant.

Instruments - Formal legal documents such as deeds, leases, covenants, and so on.

Interest in Land - Any of the various ownership or use rights in land that may be held, such as a leaseholder, permittee, or owner.

Internal Control - Those procedures that seek to ensure the protection of business assets and the accuracy of record keeping operations.

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Job Description - A summary of the title, duties, responsibilities, necessary skills, and qualifications for a particular job. It typically includes identification of the supervisor, method of appointment, and pay range of the position. Job descriptions are used in posted notices of job openings and clarify what is expected of an employee.

Judiciary - The branch of state government that interprets and applies the law. In Alaska, this includes the Supreme Court, the Superior Court, the District Court, and the Magistrate (local) Court.

Judicial Appeal (Local Boundary Commission) - One of two appeal procedures a municipality or other petitioner may use to contest a decision of the Local Boundary Commission; a judicial appeal is to the state court system. The court can only uphold or nullify the LBC decision; it cannot amend it. The other procedure is the administrative appeal.

Jurisdiction - The area over which an entity can exercise and enforce its powers, and the kinds of matters over which it maintains control. The municipal boundaries, or city limits define an area of jurisdiction. Beyond these geographic limits, a municipality may exercise limited extraterritorial jurisdiction.

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Land Use Permit System - A process established for issuing and enforcing the conditions of land use permits.

Lawyer's Reference Service - As a public service of the Alaska Bar Association, the Lawyer's Reference Service offers general information about attorneys who practice certain types of law. On request, the reference service can provide the names of attorneys qualified to practice law. If a specific specialty is required, the reference service can identify lawyers who practice that specialty.

Lease (Lease Agreement) - A written agreement between parties that provides for use of equipment or property, for a specific period of time, under certain agreed upon circumstances and compensation, by someone other than the owner.

Legal Description - A description of the outline of a certain piece of land that delineates it from any other area of land and which can stand up under law and litigation.

Legislative Review (Municipal Boundaries) - A method used to change a municipality's boundaries when local action is inappropriate. This process requires review of the changes by the Alaska State Legislature.

Legislature - A group (or body) of individuals elected by the people to establish laws for a particular political unit, or subdivision. The word, legislature, often refers to the state legislature;

however, city councils and borough assemblies also are legislative bodies and they have the authority to write and enact laws for their jurisdiction.

Lessee - The party who leases (rents) something from the party who owns it.

Lessor - The party who owns something and leases it to another party.

Lessor Interest - The possession rights of the owner of leased property. See Possessory Interests

Levy - The act of placing a tax upon property or, in the case of a sales tax, upon activities to which the sales tax applies.

Lien - A legal claim on the property of another as security for the payment of a just debt.

Lieutenant Governor - An elected official of the executive branch of the State of Alaska. The lieutenant governor is elected with the governor and holds the same four-year term of office as the governor. If the governor leaves office before the end of the four-year term, the lieutenant governor becomes the governor for the duration of the term.

Local Action (Municipal Boundaries) - A method by which a municipality may initiate annexation or detachment of a territory. It involves preparing a petition requesting the boundary change and submitting it to the Local Boundary Commission through appropriate channels.

Local Boundary Commission - A commission provided for in the Constitution of the State of Alaska to consider proposed changes to municipal boundaries, to submit proposed boundary changes that it approves to the state legislature, and to establish procedures whereby boundary changes may be initiated by local action.

Local Match (Matching Funds) - A term meaning the amount of local funds, including the value of in-kind services, which must be committed to a particular project in order to receive a state or federal grant for the particular project. For example, the state may agree to pay 75% of the cost of a project if the municipality will pay the remaining 25%. The municipality's 25% contribution is its required local match.

Lump Sum (Contract) - A type of contract in which the contractor is paid a fixed fee for the completion of a specific project regardless of the actual cost.

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Main Motion - This is one of four types of motions. Main motions are those introduced by a meeting participant to conduct its normal business. The meeting participants may consider one main motion at a time. The other types of motions are privileged, subsidiary, and incidental.

Mandatory Areawide Powers - Powers vested in boroughs by the state set out in AS 29.35.150-180 regarding education, assessment, taxation, and land use regulation. These powers

are applied throughout the borough, including in cities within the borough, and are therefore called areawide powers. These powers also are vested in first class cities outside of boroughs (AS 29.35.260).

Map of Boundaries - The initial map submitted by a village corporation to the Bureau of Land Management (BLM) describing boundaries of tracts conveyed pursuant to ANCSA 14(c).

Market Value – The most probable sale price in terms of money, in a competitive and open market, assuming that the buyer and seller are knowledgeable of the property's uses, (actual and potential), and assuming that the sale is not affected by undue pressure.

Mass Appraisal - The process of valuing a group of properties as of a given date (January 1, in Alaska) using standard methods and allowing for statistical testing. This statistical testing allows for adjustments to the assessed values to more accurately reflect market values.

Master Plan – See Comprehensive Plan

Master Voter Registration List - A list of persons registered to vote by precinct. The list is used to help determine qualified voters at the polls. Copies are obtained from the nearest State Elections Office.

Mayor - The chief executive officer and/or ceremonial head of a municipality. The mayor also is the chief administrative officer if the municipality is not organized under a manager form of government. The mayor of a home rule municipality, unified municipality, borough, and first class city is elected by the voters. In a second class city, the council selects a council member to be mayor, unless an ordinance has been adopted that allows the voters to select a council member as mayor (AS 29.20.200 – 280).

Memorandum of Agreement (MOA) - A written agreement between two or more parties that states the terms of the agreement, including the duties and responsibilities each party has. Money is not necessarily a part of a memorandum of agreement. A memorandum simply sets out what each party must do to meet the terms of the agreement, and is signed by each party. Depending on the intent of the parties, a memorandum of agreement may or may not be legally binding and enforceable in a court of law. An MOA is sometimes referred to as a Memorandum of Understanding.

Memorandum of Understanding - Another name for a memorandum of agreement.

Meridian - Imaginary lines that run north south on the earth, also known as meridians of longitude. Also refers to a geographic area of the state established for the purposes of land descriptions. Alaska is divided into five meridians, such as the Seward Meridian. Meridians are used to describe the location of land parcels and may be incorporated as part of the legal description.

Merit Principle - Selection and promotion of employees under competitive conditions on the basis of merit, without discrimination for reasons that do not relate to ability to do the job.

Mill - One-tenth of one percent. A one-mill tax is equal to one dollar tax per one thousand dollars of assessed value. Alaska uses mill rates for calculating property taxes. A rate of 20 mills yields a tax liability of \$2,000 for property assessed at \$100,000.

Mineral Estate - That portion of the subsurface estate that contains minerals, including oil and gas. Mineral rights may be owned separately from the ownership of the surface estate and other portions of the subsurface estate, such as water rights.

Minutes - Notes that record the business conducted in a meeting. Municipal clerks take the minutes of council and assembly meetings. Minutes from the previous meeting are read by the clerk at the beginning of the next council or assembly meeting.

Motion - By making a formal motion, a meeting participant brings a proposal officially before the body, where it might fail for lack of a second, or, if seconded, might go on to be approved or rejected by a vote.

Municipal Attorney - A lawyer who is paid a fee to provide legal assistance to the municipality or who is employed by the municipality. A municipal attorney assists on any municipal matter that requires legal advice, and provides such services as preparing or reviewing municipal ordinances, preparing or reviewing contracts, and representing the municipality in court.

Municipal Boundary - The geographical boundaries of a municipality set forth in its certificate of incorporation. The municipal boundary defines the specific area in which the municipality may enforce laws, collect taxes, and provide services. Only within these boundary limits can residents receive municipal services, vote in municipal elections, and play an active role in local decision making. Under certain circumstances, a municipality may exercise extraterritorial jurisdiction or authority outside its boundaries. A municipality may expand its boundaries through an annexation process set forth in Title 29.

Municipal Clerk - The municipal official responsible for providing administrative support to the governing body, including giving notice and keeping a record of meetings, maintaining files of public records, supervising municipal elections, and performing other duties identified in state law (AS 29.20.380) or assigned by the chief administrator or governing body.

Municipal Code - An organized set of ordinances. A code includes a table of contents organized by major subject chapters that list ordinances the municipality has passed. The code usually includes major chapters or groups of ordinances covering the office of mayor, the governing body, meeting procedures, elections, fire and police, roads, water and sewer, municipal officials, etc.

Municipal Manager – If the municipality has adopted a manager form of government, the municipal manager is the chief administrative officer of the municipality with general oversight and responsibility for all operations of the municipality as set forth in AS 29.20.500. The municipal manager position is created by the adoption of a manager plan by the voters of the municipality in accordance with the procedures set out in AS 29.20.460.

Municipal Manager Plan - An optional form of municipal government in which a manager appointed by the council or assembly is the chief administrative officer of the local government. AS 29.20.500 sets out the duties of the manager. AS 29.20.460 - .520 sets out the municipal manager plan adoption and repeal process.

Municipal Seal - The municipal corporate seal or stamp that is affixed to all official documents of the municipality by the municipal clerk.

Municipal Treasurer - The municipal official entrusted with the receipt, care, and disbursement of municipal funds.

Municipality - A city, borough, or unified local government established in the manner set forth in state law.

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Nexus - For tax purposes, the establishment of sufficient presence (a connection or link, even a casual one) within a municipality so that a tax may be levied against it.

Nominating Petition - One of the two methods permitted by AS 29.26.020 for nominating qualified voters for municipal office. It is a declaration by a required number of registered voters, not more than ten, in the municipality that they support the candidacy of the individual. The other nomination procedure is the declaration of candidacy.

Non-code Ordinance - An ordinance that is not a part of the permanent codified ordinances. Examples of non-code ordinances include municipal budgets and emergency ordinances.

Notice – Posted or published information about an action or item that will or has occurred. Also referred to as public notice.

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Open Meetings Act (OMA)- The state law (AS 44.62.310-312) that spells out the requirement that all meetings of a governmental body of a public entity are open to the public, unless there is a legally sufficient reason to hold an executive session. The OMA defines a public entity as: an entity of the state or political subdivision of the state, including an agency, board, commission, University of Alaska, a public authority or corporation, a municipality, a school district, and other governmental units of the state or a political subdivision of the state. It does not include the court system or legislative branch of state government.

Order of Precedence - A parliamentary term that refers to the ranking of the different types of motions introduced in meetings that govern the order that motions are dealt with or usually take precedence over other kinds of motions and must be acted upon before the other motions may be considered.

Organic Law - This is the fundamental law by which governments or organizations exist. For example, a voter-approved charter is the organic law for a home rule municipality, and Title 29 is the organic law for general law municipalities. The courts rely primarily on the organic law of a government when deciding upon interpretations of law.

Organized Borough - A region organized under state law for local government purposes. It is one of two types of municipalities specifically authorized by the Alaska State Constitution, the other being a city. A borough includes more territory than a city and it may include one or more cities within its boundaries. A borough is a municipal corporation and a political subdivision of the state.

Ordinance - A law enacted by a municipality. Ordinances are adopted by the governing body and enforced by local officials within the municipal boundaries. Ordinances must be consistent with state and federal laws.

Ordinance Amendment - An amendment to an ordinance adds, deletes, or replaces some wording in an existing ordinance. Usually, a simple amendment adds a provision to the ordinance that helps to better define the intent of the ordinance; or an amendment can simply update older sections of the ordinance.

Outguide - A card placed in the location of a file in a file drawer when the file is physically removed. The outguide is signed and dated to indicate who removed the file and when it was taken.

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Parcel Identifier - A code used for **real property** (typically, initiated by the assessor), usually numerical, or a mix of numeric and text, representing a specific land parcel's legal description. The purpose of this parcel identification number (PIN) is to reduce legal descriptions to a more manageable size, thus facilitating record keeping and handling.

Parliamentary Procedures - The formal procedures governing the conduct of official meetings of a council or assembly, which help ensure that meetings proceed quickly and efficiently.

Patent - Legal document of ownership issued by the federal government. A patent can only be issued for land that has been surveyed.

Performance Evaluation - A procedure established as part of a personnel system by which an employee's supervisor rates how well an employee is meeting the job requirements. An evaluation can be informal (verbal) or formal (written).

Permit - A method of granting the right to use, including the right to take something from land. A permit is typically granted to a specific party and typically cannot be transferred; it may involve the payment of a fee. A permit does not grant an interest in land, which requires an instrument of conveyance such as an easement or lease.

Personal Property - Tangible property, other than real property, such as merchandise and stock in trade, machinery and equipment, furniture and fixtures, motor vehicles, boats, and planes.

Personnel - All matters relating to employment and employees.

Personnel Management - The activities such as hiring, establishing rates of pay, assigning work tasks, evaluating, training, promoting, and dismissing employees that are performed to enable an organization to meet its objectives and its employment needs.

Personnel Officer - The chief administrator (mayor or manager) or the individual appointed to administer the personnel program.

Personnel Policies and Procedures Manual - A guide used for personnel management that includes the rules an entity observes in hiring, evaluating, promoting, and dismissing employees.

Personnel Records System - A procedure for gathering and maintaining a set of files that group all necessary information concerning employees and employment policies and procedures.

Personnel System - A method of recruiting, selecting, and promoting people to perform the work of a an organization; also, the method of classifying and assigning pay scales to their jobs, together with related personnel matters. A personnel system is established in accordance with an ordinance passed by the assembly or council.

Petty Cash Fund - A fund kept by a petty cashier from which small amounts of cash may be used for the purchase of minor items and services needed at once.

Physical Inventory - The actual act of counting items in stock to establish a property control system. Each item of property is classified, assigned an identification number, and recorded on file.

Plan of Survey - A map of proposed 14(c) boundaries submitted by a Native Village Corporation to the U.S. Bureau of Land Management. If approved by the bureau, the map is used to perform a cadastral survey.

Planning - A process of deciding what is to be done and how it is to be accomplished; the process of deciding how land should be used and where public facilities should be located.

Planning Commission - A board appointed by the mayor, subject to confirmation, to formulate land use and subdivision regulations and, in some cases, public facility plans for the community. (AS 29.40.020)

Plat - A plan, map, or chart of land depicting actual or proposed features, such as property lines.

Platting - The process of officially mapping subdivision of land.

Platting Board - A quasi-judicial panel that reviews and approves or disapproves subdivision plats; the planning commission may be the platting board.

Police Service - The body authorized to provide police protection and law enforcement within jurisdictional boundaries by officials who are properly trained and designated to perform specific duties.

Political Subdivision - A unit of local government such as a borough or city.

Possessory Interest - A term used in the assessment of property referring to the use and possession of otherwise exempt property by an entity that is not tax exempt. This is typically used with property that is leased from the state or federal government or other tax-exempt entities by an individual, company, or corporation that is not tax exempt.

Posting - The act of documenting financial information such as cash disbursement, cash receipt, payroll, and general journals into the general ledger.

Precinct - A defined geographical area that is separated from other areas for voting purposes. In smaller municipalities with populations below 500 persons, generally the boundaries of the city make up one voting precinct. Persons living outside the boundaries of the precinct would then become part of another precinct. Precincts are usually formed when local officials and state election officials meet to review the precinct set out for state elections.

Pre-Clearance (Federal Voting Rights Act) - A process by which municipalities submit proposed changes in election procedures, municipal boundaries, municipal status, terms of office, or candidacy requirements to the U.S. Department of Justice to determine that the proposed changes comply with the Federal Voting Rights Act of 1965.

Presiding Officer - The individual designated and authorized to be in charge of conducting meetings in accordance with the established rules of procedure. A deputy presiding officer serves in the absence of the presiding officer.

Privileged Motion - One of four types of motions. Privileged motions (such as motions to adjourn, questions of privilege, points of order, and calls for the orders of the day) have no connection to the main business being conducted but are of such importance that they are entitled to immediate consideration and have the privilege of setting the main business aside. The three other types of motions are subsidiary, incidental, and main.

Property Control - A system of recording ownership of personal and real property.

Proposition (Ballot) - A specific question that is brought before the voters at a general or special election. Among other things, propositions may seek to control liquor sales, impose taxes, or request an opinion on a matter.

Public Hearing - A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject, such as a proposed ordinance.

Public Notice - A publicly posted and/or broadcast announcement used to inform local residents and other interested parties on an issue or event, such as the date, time, and place of a meeting of the governing body, board, committee, department, or other official group within a local government

Purchase Order - A form used to authorize a vendor to supply the goods or services ordered.

Purchase Request - The form used by an office or department to inform the purchasing agent of the need for goods or services. It is the basis for the preparation of a purchase order.

Purchase Requisition Forms - A type of purchase request form. The document used by an office or department to submit a purchase request to the purchasing agent.

Purchasing Agent - The individual or department assigned the responsibilities related to purchasing goods and services for the organization.

Purchasing Cycle - The series of steps involved in the purchase of goods and services, including requesting purchases, authorizing purchases, ordering goods and services, inspecting shipments received, and making payments.

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Question of Privilege - A type of privileged motion that addresses such items as the honor, dignity, or safety of the group or an individual member, disorder in the meeting room, or a members desire to be excused. A group member may "rise to the question of privilege" if, for example, he cannot hear a report being read or he objects to a member's conduct.

Quorum - The minimum number of members of a council, assembly, or other body that is needed to hold an official meeting constitutes a quorum. For first and second class cities, a quorum consists of four council members. In the absence of a quorum, any number of members may recess or adjourn the meeting to a later date.

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Range - A term used in the rectangular land survey system to denote locations east or west of the origin point of a meridian. Range is a column of townships lying east or west of the meridian's point of origin, which are numbered successively in each direction. For example, Range 3 West, Umat Meridian (R3W, UM) is the third column of townships west of the point of origin of the Umat Meridian.

Real Property - Land, buildings, and other permanent structures located on the land. By state law, real property will also include personal property that is affixed to the real property.

Reappraisal Cycle – The period of time necessary for a municipality to have a complete reappraisal. This includes inspection of all property within the municipality. For example, a

cycle of five years occurs when 1/5 of a municipality is reappraised (which includes a physical inspection of the property) each year. Also called a revaluation as used in AS 29.45.150

Recall - A procedure by which an official may be removed from an elective office by popular vote. Any elected or appointed official serving an elective office may be recalled by the voters after serving the first 120 days of their term (AS 29.26.240). The grounds for recall are misconduct in office, incompetence, or failure to perform prescribed duties. State law sets out the recall procedures to be followed in AS 29.26.250-360.

Reconciliation - A comparison of check and deposit records with monthly bank statements to ensure that they match.

Reconveyance, 14(C)(3) - A section of the Alaska Native Claims Settlement Act that requires Native Village Corporations to transfer, or reconvey, land to municipal governments (or to the state in trust if an incorporated municipality does not exist) improved land on which the village is located and additional lands for future community expansion and other foreseeable development needs.

Recount (Ballots) - If, for any reason, the governing body determines that an error may have occurred in the vote count, a recount may be ordered. Also, an individual candidate may request a recount; however, if the recount does not change the outcome of the election, the candidate requesting the recount may be required to pay the cost.

Referendum - A method whereby the people of a municipality, through a petition and popular vote, seek to repeal an existing law or resolution. Also, a referendum may refer generally to the placing of any question on the ballot.

Registrar (Elections) - A person designated by the state to register voters so that they may be qualified to vote in national, state, or local elections.

Rental Agreement - See Lease Agreement

Repeal (Ordinance) - The process of removing an existing law is called repeal. With an ordinance, the process of repeal is used to remove a specific provision of an ordinance or to remove the entire ordinance.

Report of Election Results - Once the votes are tallied, the clerk prepares a Report of Election Results for presentation to the governing body. The report is a total of all ballots cast in the election and is signed by the election board judges. It includes vote totals for all candidates and propositions.

Request for Proposals - A written notice published and/or sent to prospective bidders requesting offers (proposals) to perform a specific task or project.

Request for Quotations - A written notice published and/or sent to prospective bidders requesting price quotes for specific goods or services to be purchased.

Resolution - An official opinion of the governing body on a particular subject. It is a formal, written statement adopted by the governing body which may call attention to a municipal problem, voice support for an issue, voice disapproval of an issue, or direct that a group of persons study a problem and report to the governing body. Unlike an ordinance, a resolution has the effect of an official statement by the governing body, not the force of law. Resolutions do not require a special introduction and a public hearing, as do ordinances.

Revenue Bond - A bond payable from revenues secured by charging the users of a particular service or facility, such as water, sewer, or electric utility services, for the use of that service. Revenue bonds are intended go be self-supporting and should require no tax effort.

Risk Management - Risk management is a term that describes the process used to decrease exposure to risk and help provide protection from risk. Risk management generally means identifying circumstances that could result in accidents, unsafe conditions, or exposure to hazardous substances and a plan to decrease, eliminate, or transfer the risk.

Robert's Rules of Order Revised - In 1876 the handbook known as Robert's Rules of Order was published and quickly became the reference guide for the proper procedures governing the conduct of all formal meetings. Later, in 1915, the author published a revised edition, which added more rules and made corrections in the original edition. Also, the material itself was reorganized in such a manner that the book could be used as a ready reference during the course of a meeting. Today, Robert's Rules of Order Revised is recognized as the standard reference on meeting procedures.

Rules of Procedure - The rules of conduct for meetings. They typically include the time and place of meetings, notice requirements, order of business, the governing body composition, quorum requirements, parliamentary code, and similar information pertaining to the organization of the governing body or its conduct of meetings. A governing body may by ordinance establish its own rules of procedures in accordance with AS 29.20.160.

Runoff Election - An election held to fill offices as required by AS 29.26.060. Unless a municipality has adopted an ordinance eliminating this requirement, a runoff election is required when no candidate for a seat or office receives forty percent of the votes.

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Sales Contract - A written agreement between two parties containing the terms and conditions by which one party sells an item for a certain price, and the other party pays the price in order to own the item.

Second Class City - One of two general law classes of city authorized by state law, the other being a first class city.

Section - A parcel of land one mile square, or 640 acres in area. There are 36 sections in a township.

Senate: State - The smaller house of the state's two legislative bodies. A member of the State Senate is elected for a four-year term from one of the 11 Senate districts (Senate districts are determined by population). The head of the Senate is called the president. A member of the Senate is called a senator. There are 20 members of the Senate.

Single Audit - An organization-wide financial and compliance audit that results in a written report by the auditor regarding the accuracy of the financial statement, the auditor's opinion on the organization's internal controls, and the auditor's statement on the organization's compliance with applicable laws and regulations. This type of audit satisfies the federal and state government's single audit requirements.

Site Control - Site control means that an organization or individual has a legally recognized right to use real property. Site control ensures the ability to control actions on the land that might have an effect on the improvements, such as community buildings.

Situs - The actual or assumed location of a property for tax purposes. The situs of real property is its actual, physical location. Personal property may have more than one tax situs since, by its nature, it is movable.

Special Election - An election held for specific reasons at times other than the regular date of the annual election established by ordinance. Dates of special elections may be set by resolution.

Special Meetings - Any meeting of the governing body that is not a regularly scheduled meeting.

Special Warranty Deed - A deed that guarantees the title against any claims to the property applicable to the period when the seller owned the property.

State Statute Method - A popular system of titling and numbering used to codify local ordinances. This method organizes and numbers ordinances by specific titles, which are broken down into chapters and sections. For example, "Municipal Ordinance 12.20.010" refers to Section 1 of Chapter 20 of Title 12 of the municipal code of ordinances.

Statutory Law - The law created by an act of the state legislature. Like any other law, statutory law is developed to command, establish, or prohibit something. Most of Alaska law is statutory rather than case law. Usually, statutory law carries more weight than case law because the state legislature has the authority to adopt laws that reverse the effect of court decisions. There is one exception to this: a state supreme court decision that deals with an aspect of state or federal constitutional law cannot be overruled by legislation unless the constitution is amended.

Subsidiary Motion - This is one of four types of motion. Subsidiary motions, such as a motion to amend, close debate on, table, or postpone the main motion, are introduced at a meeting to change or dispose of a main motion that is under consideration. The three other types of motion are privileged, incidental, and main.

Substantive Ordinance - An ordinance that regulates conduct. Substantive ordinances are usually distinguished from administrative or procedural ordinances. An example of a procedural ordinance would be an ordinance establishing council procedures. An example of a substantive ordinance would be a dog control ordinance. Substantive ordinances usually carry penalties for violating them.

Subsurface Estate - Rights of ownership to that part of the land below the surface, including the mineral estate.

Supplemental Appropriation - An amendment to an existing budget that identifies an additional revenue and expenditure for a specific purpose.

Supplemental Plat - A plat prepared to show land status information too detailed to be usefully shown on a federal Master Title Plat (MTP) or State Status Plat. The scale of the Supplemental Plat is determined by the level of detail of the information to be shown.

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Taking (Declaration of) - The taking of, and paying just compensation for, private land by a government for public purpose. Under the U.S. Constitution, property cannot be condemned through eminent domain for public use or purpose without just compensation.

Tax Base - The total resources in the city or borough subject to taxation.

Tax Exempt Bond - A bond on which the interest is exempt from federal income tax.

Tender of Conveyance - An offer of specific tracts of land presented by a village corporation to a municipality or the state in trust to satisfy reconveyance obligations under ANCSA 14(c)(3).

Termination Clause - In many agreements, parties may wish to provide for specific ways in which they may end the agreement at certain times with specific conditions for each party involved. In a rental agreement or lease, for example, the termination of the lease by the lessee may, according to the provisions of the termination clause, force the lessee to pay a penalty or forfeit a deposit.

Terms of the Agreement - The specific details of an agreement. The terms include: the length of the agreement, the location where the agreement is completed, the list of the standards of performance, the amount of dollars for the work to be completed (if necessary), and the names of individuals who are responsible for completing specific details in the agreement.

Title – 1. (Pertaining to a law) A general category of law, such as election, within the Alaska Statutes. In the Alaska Statutes, each title of law has a heading and identification number, such as Title 29, Municipal Government. A title is given the heading that best fits the majority of law found within the title (Title 29 is called the Municipal Government statute because it contains the majority of the law concerning the formation and operation of cities and boroughs.)

Title – 2. (Pertaining to ownership) The term, title, may also refer to a title of ownership, or an official document that shows an individual's ownership of property.

Title 29, Alaska Statutes - Title 29 is that portion of the Alaska Statutes that deals with municipal governments. It is the law that spells out the powers and functions of municipalities.

Township - A township is a square tract of land six miles on a side, or 36 square miles in area. A township contains 36 sections. In the rectangular survey system, the term "township" designates the row of townships lying north and south of the meridian's point of origin. For example, Township 2 South, Seward Meridian (T2S,SM) is the second row of townships south of the point of origin of the Seward Meridian.

Transfer Appropriation - A supplemental appropriation used to move budget funds from one authorized category to another.

Treasurer's Bond - An insurance policy that is purchased to protect the funds managed by the treasurer or finance officer. AS 29.20.390 requires that the municipal treasurer secure a bond in an amount that the governing body directs.

Turn-Key (Contract) - A type of contract in which the contractor is responsible for all phases of a project, including design, site control, permitting, and construction.

U U U U U U U U U

Unified Municipality - A home rule municipality formed by a borough and the cities within it using the process set out in AS 29.06.190-420.

Unorganized Borough - That area of the state that is located outside organized boroughs constitutes a single unorganized borough (AS 29.03.010). The state legislature may establish, alter, or abolish service areas within the unorganized borough to provide special services such as schools, utilities, land use regulations, and fire protection (AS 29.03.020).

Use Value - The value of property for a specific use. For example, Alaska law requires the assessor to assess farmland (that is being farmed) at its value as a farm and not for some other use such as development. Typically this produces a lower value than typical market value due to its restricted use.

Usury/Usurious – A rate of interest that is excessive or illegally high. The legal rate of interest that may be charged is spelled out in AS 06.45.060 and 45.45.010 – 070.

Utilities - Public services, such as telephone, electricity, water, and transportation that may be provided by private firms, cooperatives, or local governments.

Utility Board - A board established to aid in the management and operation of a utility. AS 29.20.310 provides for the election and powers of municipal utility boards.

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Variance - The difference between actual expenditures and estimated budgeted expenditures. The variance represents how much more or less the actual spending is than estimated spending.

Village Police Officer - A local law enforcement officer who has the minimal state qualifications (48 hours of training) of a law enforcement officer. VPO's provide services in the areas of first aid, criminal investigation, arrest procedures, and fire fighting.

Village Public Safety Officer - A village law enforcement officer funded by the Alaska Department of Public Safety. A VPSO must complete over 100 hours of training and provides services to the community in the areas of law enforcement, fire protection, search and rescue, and public safety programs.

Voter Qualifications - A person may vote in local elections only if he is a United States citizen who is qualified to vote in state elections; that is, he is at least 18 years of age on the day of the election, has been a resident of the municipality for 30 days immediately preceding the election, is registered to vote in state elections, and is not under penalty of a felony conviction.

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Warranty - A promise made by a seller to a buyer that the article bought has been truthfully represented and that if it is not, the seller will take appropriate action to fulfill his obligation.

Water Rights Certificates - The instrument by which the Alaska Department of Natural Resources conveys water use rights to individuals and other parties.

Work Session - A meeting of the governing body called for purpose of working on a particular subject, such as a proposed ordinance or the budget. No official action may be taken at work sessions.

Write in Candidate - If a voter does not wish to vote for any of the candidates printed on the ballot, he may write in the name of a person he prefers for a candidate. In order to be elected to the office, write-in candidates must meet the qualifications for candidacy within the municipality, such as being a registered voter.

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Zoning - A process by which a local government can define, by zones, what land can be used for. A local government must have planning and land use regulatory powers to implement zoning.

Parliamentary Procedure Glossary

Appeal from decision of the chair - used if you disagree with the decision of the chair (must be done immediately after the chair's ruling). Requires a second and must be voted on to overrule or sustain the chair's decision.

Call for orders of the day - used to stick to the agenda if the meeting starts to wander. (May be put to a vote at the chair's discretion).

Call for previous question - used to close debate and call for a vote.

Divide the question - used to consider two or more parts separately if the question has more than one part and each part can stand alone (requires majority vote).

Parliamentary inquiry - used to ask for clarification on the rules.

Point of information - used for clarification if the issues become confusing.

Point of order - used when a member thinks there is a violation in procedure.

Raise a question of privilege - used to address an issue regarding the meeting environment or general conduct.

Refer - used to refer to a committee for further study.

Table - is used to put a motion aside temporarily to consider another motion.

Small Claims Glossary

Plaintiff - The person or entity filing the claim to recover the money owed.

Defendant - The person or entity being sued to force payment.

Judgment - Refers to the judge's decision (this written decision is required in order to collect the money).

Judgment Debtor - The person or entity referred to in the judgment that owes the money.

Judgment Creditor - is the person or entity referred to in the judgment that is owed the money.